

CHURCH TEMPORALITIES (IRELAND).

A C C O U N T S, 1915-1916.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, from 1st April 1915, and from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1916; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 32 & 33 Vict. c. 62, s. 57.)

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1916.

ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect of
 "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act
 from 26th July 1869

Dr.

| Total Receipts from 26th July 1869 to 31st March 1915. | RECEIPTS* | Receipts, 1st April 1915 to 31st March 1916 |
|--|---|--|
| £ s. d. | | £ s. d. |
| 15,775 4 3 | To balances, viz.:— On 26th July 1869 [36] - - - - - | — |
| — | On 1st April 1915 - - - - - | 73,658 9 6 |
| <hr/> | | |
| I.—PERMANENT CHURCH REVENUE. | | |
| 7,534,337 5 5 | To Rents, &c.:— Tithe Rentcharge [11 and 12 and 6 (1872)] - - - | 71,329 18 2 |
| 2,495,624 9 10 | Lands, &c. [11 and 12]:—Perpetuity Rents - - - | 24,797 19 6 |
| 671,557 2 4 | " Reasonable Leaseholds (including Fines) and other Tenures - - - - - | 445 8 3 |
| 7,001 13 5 | " Mineral Rents and Royalties - - - - - | — |
| 565,440 8 8 | To Interest:—On Mortgages—Landed Property, &c. [11 and 12] | 5,581 8 8 |
| 293,894 0 11 | " On Mortgages—Converted Leaseholds [13 (1872)] | 2,538 16 9 |
| <hr/> | | |
| II.—TERMINABLE CHURCH REVENUE. | | |
| 6,075,795 14 6 | To Loan Account—Tithe Annuities (Fixed Annual Instalments) [32] - - - - - | 73,372 9 6 |
| 1,876,287 14 8 | To Mortgage Account—Land Annuities (Fixed Half-yearly Instalments) [52] - - - - - | 18,278 18 9 |
| 12,012 5 2 | To Glebe House Advances—late Board of First Fruits (Acts 3 & 4 Will. IV., c. 37, s. 28, and 1 & 2 Vict., c. 106, s. 48)— Instalments [14] - - - - - | — |
| 6,447 5 2 | To Glebe House Mortgages—(Acts 23 & 24 Vict., c. 150, s. 30, and 14 & 15 Vict., c. 73, s. 20)—Instalments [11] - - - | — |
| 5,522 16 2 | To ditto Interest - - - - - | — |
| <hr/> | | |
| III.—SALES AND REDEMPTIONS. | | |
| 1,324,365 10 8 | To Permanent Church Revenue sold:— Tithe Rentcharge [32 and 7 (1872)] - - - - - | 64,008 6 2 |
| 168,034 12 0 | Ditto, received in Stock† - - - - - | — |
| 1,451,455 13 10 | Lands, &c., Perpetuity Rents [34, 53, and 54] - - - | 21,985 19 6 |
| 60,047 12 0 | Ditto, received in Stock† - - - - - | — |
| 23,823,907 8 9 | Carried forward - - - - - | 555,919 13 11 |

* References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

NOTE.—Sales and Redemptions.—† Nominal Value of Guaranteed Land Stock registered in list of cash under section 17 of the Purchase of Land (Ireland) Act, 1891, and written off per contra.

CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Year ended 31st March 1916 and for the Period to 31st March 1916.

Cr.

| Total Payments from 20th July 1869 to 31st March 1916. | | | EXPENDITURE* | | | Payments. 1st April 1915 to 31st March 1916. | | |
|---|----|----|--|--|--|---|----|----|
| £ | s. | d. | | | | £ | s. | d. |
| 624,401 | 8 | 4 | By Compensation, Annuities, Gratuities, &c.:- | | | | | |
| | | | For Life Annuities to Archbishops, Bishops, and Incumbents [14] | | | | | |
| 112,400 | 0 | 6 | For Life Annuities to Permanent Curates [15] | | | 115 | 0 | 0 |
| 53,400 | 0 | 0 | For Gratuities to Curates not entitled to compensation as Permanent Curates [15] | | | | | |
| 14,062 | 2 | 5 | For Life Annuities to Diocesan and District Schoolmasters [10] | | | 168 | 5 | 6 |
| 90,983 | 17 | 7 | For Life Annuities to Clerks, Sextons, and others holding freehold offices [16] | | | 221 | 17 | 1 |
| 4,685 | 10 | 0 | For Gratuities to certain Persons not entitled to compensation [17] | | | | | |
| 50,807 | 19 | 8 | For Life Annuities to Vicars-General and other Officers for loss of fees, &c. [45] | | | | | |
| 3,380 | 13 | 4 | For Compensation to Deputy Registrars and others, for loss of office [44] | | | | | |
| 9,112 | 17 | 0 | For Compensation to Vicars-General, &c., for loss of fees [45] | | | | | |
| | | | By Commutation of Annuities, &c.:- | | | | | |
| 5,217,487 | 3 | 7 | Of Archbishops, Bishops, and Incumbents [23] :- | | | | | |
| 621,040 | 4 | 1 | Commutation Money | | | | | |
| | | | Bonus (12 per cent. added) | | | | | |
| 1,546,071 | 16 | 5 | Of Permanent Curates [23] :- | | | | | |
| 185,291 | 17 | 7 | Commutation Money | | | | | |
| | | | Bonus (12 per cent. added) | | | | | |
| 15,714 | 19 | 8 | Of Diocesan Schoolmasters [3 (1872)] | | | | | |
| 572,802 | 17 | 4 | Of Clerks, Sextons, and others [16] | | | | | |
| 73,352 | 3 | 4 | Of Vicars-General and other Officers [4 (1872)] | | | | | |
| 36,172 | 12 | 9 | Of Annuities under 44th section [4 (1872)] | | | | | |
| 258,263 | 5 | 10 | By Interest of Commutation Money (paid to the Representative Church Body) [53] | | | | | |
| | | | By Region Donors :- | | | | | |
| 64,919 | 2 | 8 | Life Annuities [38] | | | | | |
| | | | Commutation of Annuities, - | | | | | |
| 556,874 | 25 | 4 | Commutation Money [39] | | | | | |
| 65,766 | 10 | 8 | Bonus (12 per cent. added) [38] | | | | | |
| 90,988 | 4 | 11 | Compensation to Widows and Orphans' Funds, and General Assembly's College, Belfast, &c., in Discontinuance of the Region Donors [40] | | | | | |
| 778,887 | 17 | 10 | By Compensation to Lay Patrons [18] | | | | | |
| 260,060 | 0 | 0 | By Private Endowments (paid over to the Representative Church Body) [39] | | | | | |
| 23,715 | 4 | 3 | By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. [46] | | | | | |
| 50,090 | 0 | 0 | By National Monuments—Maintenance [25] | | | | | |
| 100,004 | 15 | 4 | By Losses of Tithe Rent-charge—Purchase of [38 and 5 (1872)] | | | | | |
| 106,722 | 8 | 16 | By Charges and Incumbrances affecting Property [11 & 12] | | | 1 | 16 | 11 |
| 18,548 | 4 | 1 | By Payments to Persons appointed to Ecclesiastical Offices between 26th July 1869 and 1st January 1871 [66] | | | | | |
| 572,331 | 0 | 0 | By College of Maynooth [40] | | | | | |
| 8,705 | 7 | 7 | By Expenses attendant on Sales of Property [34] | | | | | |
| 108,221 | 13 | 4 | By Proportion of Income paid over to the Clergy [45] | | | | | |
| 475 | 1 | 0 | By Allowances to Tenants (Improvements, Repairs, &c.) [11 & 12] | | | | | |
| 1,302 | 19 | 11 | By Tithe Rent-charges paid [11 & 12] | | | | | |
| 2,430 | 14 | 8 | By Quit and Crown Rents paid [11 & 12] | | | | | |
| | | | By Rents, Abatements, &c.:- | | | | | |
| 413,263 | 15 | 6 | From Tithe Rent-charge [11 & 12] :- | | | | | |
| | | | Poor Rates allowed | | | 11 | 5 | 4 |
| 78,614 | 14 | 7 | From Lands :- | | | | | |
| 6,373 | 2 | 0 | Poor Rates, Riginious, &c. | | | 1 | 14 | 8 |
| | | | By Rates, Taxes, &c. [11 & 12] | | | | | |
| 12,020,263 | 4 | 4 | Carried forward | | | 514 | 19 | 2 |

* References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 26th July 1869 to
31st March 1916.

Dr.

| Total Receipts from 26th July 1869 to 31st March 1916. | | RECEIPTS.* | Receipts, 1st April 1916 to 31st March 1916. † |
|--|-------|--|--|
| £ | s. d. | | £ s. d. |
| 22,822 | 0 7 | Brought forward | 355,910 12 11 |
| III.—SALES AND REDEMPTIONS—continued. | | | |
| 1,229,005 | 6 3 | Renewable Leaseholds and other Tenures | 142 19 0 |
| 22,874 | 0 0 | <i>Ditto</i> , received in Stock† | — |
| 3,393 | 19 6 | Rights to Mines and Quarries | 5 0 0 |
| 3 | 5 0 | <i>Ditto</i> , received in Stock† | — |
| 217,227 | 3 11 | Mortgage Monies, Landed Property, &c. [52] | 1,095 17 10 |
| 183,338 | 18 1 | <i>Ditto</i> , Converted Leaseholds (Act 3 & 4 Will. IV. c. 37, s. 155) [31] | 4,935 10 6 |
| 1,231,268 | 11 6 | To Terrestrial Church Revenue Redeemed:— Tithes Annuities (Fixed Annual Instalments) [32] | 22,433 17 6 |
| 160,506 | 4 4 | <i>Ditto</i> , received in Stock† | — |
| 359,456 | 6 5 | Land Annuities (Fixed Half-yearly Instalments) [52] | 9,363 4 1 |
| 619,104 | 19 2 | To Ecclesiastical Residences and Lands sold [27, 28, and 52]:— | — |
| 225 | 0 0 | <i>Ditto</i> , received in Stock† | — |
| 75,643 | 2 8 | <i>Ditto</i> , See Houses and Lands | — |
| 137,432 | 14 0 | To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. IV., c. 37, ss. 145 and 155) [31 and 12 (1872)] | — |
| IV.—MISCELLANEOUS. | | | |
| 26,546 | 13 1 | To Dividends and Interest [11 & 12]:— On Government Stocks | — |
| 29,371 | 10 0 | On Bank of Ireland Stock | — |
| 117,722 | 12 9 | On Guaranteed Land Stock and on Guaranteed 2½ and 3 per cent. Stocks and on War Stock | 39,475 6 2 |
| 118,036 | 13 5 | On other Monies | 950 10 7 |
| 2,945 | 5 10 | On Guarantee Deposits | 119 18 9 |
| 3,063 | 5 0 | To Proportionate Amount of Charges (Drainage and Imprave- ment Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy | — |
| 671 | 0 0 | To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. IV., c. 37, s. 144) [11] | — |
| 10,618 | 8 4 | To Private Boulton's and other Trust Funds [29] | — |
| 40 | 0 1 | To Chapels of Ease—Repair Fund [70] | — |
| 12,500 | 0 0 | To Charge on the Soc. of Armagh (Act 3 & 4 Will. IV., c. 37, s. 54) [11] | — |
| 21,350 | 2 7 | To Charge on the Soc. of Derry (Act 3 & 4 Will. IV., c. 37, s. 54) [11] | — |
| 11,728 | 5 4 | To Private Subscriptions (for Building, Enlarging, and Repair of Churches) [11] | — |
| 47,516 | 7 4 | To Ecclesiastical Tax (Act 3 & 4 Will. IV., c. 37) [11] | — |
| 22,477,608 | 12 4 | Carried forward | 434,324 17 4 |

* References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

† See "Notes" on p. 3.

Church Temporalities in Ireland, for the Year ended 31st March 1916 and for the Period
31st March 1916—continued.

Cr.

| Total Payments from 26th July 1869 to 31st March 1916. | EXPENDITURE* | Payments, 1st April 1916 to 31st March 1916. |
|--|--|---|
| £ s. d. | | £ s. d. |
| 12,029,263 4 4 | Brought forward | 574 19 1 |
| 4,323 2 4 | By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c. | — |
| 235,322 10 10 | By Building Charges [24, 50, 66, and 5 (1872)] | — |
| 92,430 19 6 | By Expenditure under 48th Section of "The Irish Church Act, 1869."—For Building and enlarging Churches | — |
| | By Expenditure under 49th Section of "The Irish Church Act, 1869":— | — |
| 70,318 4 6 | For Repair of Churches | — |
| 64,965 4 5 | For Church Requisites, Salaries of Clerks, Sextons, &c. | — |
| 47,916 10 7 | By Stipends and other Payments for which the Ecclesiastical Commissioners were liable [11] | — |
| 1,010 2 6 | By Superannuation Allowances (granted prior to 27th July 1869) [11] | — |
| 4,052 17 7 | By Refund to Purchasers of Tithe Rent-charge in respect of Poor Rate [7 (1872)] | — |
| 315,032 1 8 | By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) [5 and 6] | — |
| 17,558 18 2 | By Audit of Accounts (Cost of Audit) [37] | 225 0 0 |
| 457,170 18 2 | By the Irish Land Commission, &c.—Veto Accounts.—For transfer of the estimated cost of the administration and management of the Church Property [4 (1861)] | 7,163 14 2 |
| 55,469 19 0 | By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict., c. 71, s. 3) [44] | — |
| 10,722 15 6 | By Superannuation Allowances.—(Irish Church Temporalities Commission Act, 54 & 55 Vict., c. 48, s. 28) | 2,095 1 5 |
| 627 10 8 | Doitto, Irish Land Act, 1903, s. 86 (5) | — |
| 16,686 9 0 | By Charges on Loans.—Stamp Duty on Debentures [39 to 61] | — |
| 10,535 10 5 | By ditto, Bankers' Commission on Receipts | — |
| 28,974 8 6 | By Stamp Duty on Merging Orders, &c. [7 and 10 (1872)] | — |
| 1,262 5 7 | By Deposit Account.—Perpetuity Scales, &c. (Act 3 & 4 Will. IV., c. 37, s. 114) [11] | — |
| 100 12 0 | By Glebe House Advances—Act of First Fruits (Acts 3 & 4 Will. IV., c. 37, s. 58, and 1 & 2 Vict., c. 109, s. 48) | — |
| 5,023 1 9 | By Glebe House Mortgages (Acts 23 & 24 Vict., c. 150, s. 30, and 14 & 15 Vict., c. 78, s. 20) | — |
| 11,537 17 7 | By Private Baulter's and other Trust Funds [39] | — |
| 640 5 6 | By Chapels of Ease.—Repair Fund [70] | — |
| | IRISH CHURCH ACT, 1869 (32 & 33 Vict., c. 42). | |
| | By the Commissioners for the Reduction of the National Debt:— | |
| 3,809,280 0 7 | For Principal of Church Loan } by Annuity | — |
| 5,106,819 10 5 | repaid } by other Repayment | — |
| 4,346,491 12 6 | For Interest on Church Loan | — |
| | INTERMEDIATE EDUCATION (IRELAND) ACT, 1876 (41 & 42 Vict., c. 66, s. 8). | |
| | By Commissioners for the Reduction of the National Debt:— | |
| 1,000,000 0 0 | For Principal Paid off | — |
| 962,029 13 1 | For Interest of Debentures | — |
| | NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (42 & 43 Vict., c. 74, s. 3). | |
| 1,404,000 0 0 | By Commissioners for the Reduction of the National Debt.—For Interest | 30,000 0 0 |
| 39,794,644 3 2 | Carried forward | 48,298 12 8 |

* References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

Dr. ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 26th July 1869 to

| Total Receipts from 1905 July 1899 to 31st March 1910. | RECEIPTS. | Receipts, 1st April 1910 to 31st March 1910 |
|--|---|--|
| £ s. d. | | £ s. d. |
| 28,477,000 12 4 | Brought forward | 454,324 17 4 |
| | <i>Irish Church Act, 1869 (32 & 33 Vict., c. 42).</i> | |
| 9,000,000 0 0 | To the Commissioners for the Reduction of the National Debt :— For Advances for the purposes of the Irish Church Act, 1869 | — |
| | <i>RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, AND 43 & 44 VICT., c. 14).</i> | |
| 1,271,500 0 0 | To the Commissioners for the Reduction of the National Debt :— For advances made by them | — |
| 1,178,402 11 5 | To the Commissioners of Public Works in Ireland :— For Advances repaid by them | 13,187 11 4 |
| 187,098 6 7 | For Interest of Advances | 264 4 7 |
| | <i>ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).</i> | |
| 550,000 0 0 | To the Commissioners for the Reduction of the National Debt :— For Loans under the Public Works Loan Act, 1882, s. 6 | — |
| 827 9 10 | For Loans for repayment of Principal advanced | — |
| 23,820 4 4 | To the Irish Land Commission Account :— | |
| 18,220 4 0 | For UNREPAID Advances Repaid under the 16th Section | 963 6 4 |
| 5,497 1 7 | Byfall of Unexpended Balance | 118 3 0 |
| | <i>RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1885 (46 & 47 VICT., c. 24), AND POOR RELIEF (IRELAND) ACT, 1886 (49 VICT., c. 17).</i> | |
| 39,262 15 0 | To the Commissioners for the Reduction of the National Debt :— For Loans to provide for payments to the Commissioners of Public Works, as per contract | — |
| 105 0 0 | To the Commissioners of Public Works for repayment of balance of Principal advanced | — |
| 41,147,145 8 12 | Carried forward | 459,868 2 7 |

Church Temporalities in Ireland, for the Year ended 31st March 1916 and for the Period
31st March 1916—continued.

Cr.

| Total Payments from 30th July 1883 to 31st March 1916 | | EXPENDITURE | Payments, 1st April 1916 to 31st March 1916. |
|---|-------|--|---|
| £ | s. d. | | £ s. d. |
| 30,794,044 | 5 3 | Brought forward | 48,898 14 8 |
| | | <i>ROYAL UNIVERSITY (IRELAND) ACT, 1881</i> (44 & 45 VICT., c. 52). | |
| 566,000 | 0 0 | By Royal University of Ireland.—For Annuity | — |
| | | <i>IRISH UNIVERSITIES ACT, 1908 (8 EDWARD VII. c. 38).</i> | |
| 65,000 | 0 0 | By the National University of Ireland for Annuity | 10,000 0 0 |
| 65,000 | 0 0 | By the Queen's University of Belfast for Annuity | 10,000 0 0 |
| | | <i>RELIEF OF DISTRESSED (IRELAND) ACTS (43 VICT., c. 4, AND 43 & 44 VICT., c. 14).</i> | |
| | | By the Commissioners for the Reduction of the National Debt:— | |
| 1,271,500 | 0 0 | For Advances Repaid to them | — |
| 1,189,496 | 4 5 | For Interest on Advances | — |
| | | By the Commissioners of Public Works in Ireland:— | |
| 1,269,932 | 15 7 | For Amount paid to them to be applied in making Advances and Grants | — |
| | | <i>ARRANGS OF RENT (IRELAND) ACT, 1882</i> (45 & 46 VICT., c. 47). | |
| | | By the Commissioners for the Reduction of the National Debt:— | |
| 556,000 | 0 0 | For Loans repaid | — |
| 596,720 | 10 6 | For Interest of Loans | — |
| | | By the Irish Land Commission Account:— | |
| 556,000 | 0 0 | For Amount transferred to provide for Advances | — |
| | | By Title Rents repaid:— | |
| 5,792 | 15 4 | For Amount of Title Rents repaid in respect of Arrears of Rent remitted in pursuance of the Act (s. 17) | — |
| | | <i>RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1885 (46 & 47 VICT., c. 24), AND POOR RELIEF (IRELAND) ACT, 1886</i> (49 VICT., c. 17). | |
| | | By the Commissioners for the Reduction of the National Debt:— | |
| 30,352 | 15 0 | For Loans repaid | — |
| 5,821 | 19 3 | For Interest of Loans | — |
| | | By the Commissioners of Public Works:— | |
| 30,352 | 15 0 | For sums paid to them to enable them to make Grants towards providing for the Administration of relief for the destitute poor | — |
| | | <i>SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 VICT., c. 26).</i> | |
| | | By the Commissioners for the Reduction of the National Debt:— | |
| 250,000 | 0 0 | For Loans repaid | — |
| 48,124 | 5 4 | For Interest of Loans | — |
| | | By the Commissioners of Public Works:— | |
| 250,000 | 0 0 | For sums to be applied as a Sea Fisheries Fund | — |
| | | <i>POOR RELIEF (IRELAND) ACT, 1886—PIERS AND ROADS COMMISSION—(49 VICT., c. 17).</i> | |
| | | By the Commissioners for the Reduction of the National Debt:— | |
| 20,500 | 0 0 | For Loans repaid | — |
| 2,850 | 2 8 | For Interest of Loans | — |
| | | By the Commissioners of Public Works:— | |
| 20,500 | 0 0 | For sums paid to them on behalf of the Piers and Roads Commission (s. 10) | — |
| 58,508,928 | 6 1 | Carried forward | 68,898 14 8 |

Church Temporalities in Ireland, for the Year ended 31st March 1916, and for the Period
31st March 1916—continued.

Cr.

| Total Payments from 30th July 1880 to 31st March 1916. | | EXPENDITURE.* | Payments, 1st April 1915 to 31st March 1916. |
|--|--|--|---|
| £ s. d. | | | £ s. d. |
| 58,808,918 6 1 | | Brought forward | 68,256 14 8 |
| | | <i>SEED POTATOES SUPPLY ACT, 1890 (34 VICT. c. 1, ss. 3 and 5).</i> | |
| | | By Commissioners of Public Works:— | |
| 16,558 15 7 | | For Interest on Loans to Boards of Guardians | — |
| 1,094 3 11 | | For Abatements on Cash Sales | — |
| | | <i>PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 VICT. c. 48, s. 35).</i> | |
| | | By Congested Districts Board:— | |
| 722,113 9 3 | | For Interest | — |
| 82,737 3 11 | | Deduction for Annuities on Advances | 90,625 0 0 |
| | | <i>IRISH LAND ACT, 1903, s. 72 (2).</i> | |
| | | By Congested Districts Board:— | |
| 200,789 0 3 | | For Deductions for Annuities on Advances | 20,625 0 0 |
| | | <i>SEED POTATOES SUPPLY ACT, 1895 (58 VICT. c. 2).</i> | |
| | | By Commissioners of Public Works:— | |
| 3,450 7 0 | | For Interest on Loans to Boards of Guardians | — |
| 258 15 6 | | Abatements on Cash Sales | — |
| | | <i>SEED POTATOES SUPPLY ACT, 1899 (62 VICT. c. 50).</i> | |
| | | By Commissioners of Public Works:— | |
| 3,481 1 8 | | For Interest on Loans to Boards of Guardians | — |
| 627 4 9 | | Abatements on Cash Sales | — |
| | | By Local Government Board:— | |
| 261 12 3 | | Abatements on Cash Sales | — |
| | | <i>AGRICULTURAL AND TECHNICAL INSTRUCTION (IRELAND) ACT, 1899 (62 & 63 VICT. c. 50, s. 15 (b)).</i> | |
| 1,120,000 0 0 | | By Department of Agriculture and Technical Instruction for annual sum payable at expiration of 30 years from 1st April 1900 | 70,000 0 0 |
| 52,453 0 3 | | By Miscellaneous Payments | 64 1 0 |
| | | By Property and Income Tax (Act 16 & 17 VICT. c. 34, s. 40) [29]— | |
| 478,324 4 11 | | Schedule A. and C. [70] | 16,738 17 7 |
| 2,907 0 2 | | Schedule E. | — |
| | | By Securities purchased:— | |
| 394,089 11 4 | | Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 VICT. c. 48, Vide "Sales and Redemptions" | — |
| 24,107 2 9 | | Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts | — |
| 1,565,358 8 3 | | By other purchases of Stock | 212,040 3 11 |
| | | By Balance— | |
| 54,796 12 10 | | On 31st March 1916 | 34,796 12 10 |
| 45,014,006 16 0 | | | 465,878 10 0 |

* References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1880.

STOCK BALANCES on the 31st March 1916: £ s. d.

Guaranteed Land Stock - - - - - 3,879 9 10

Guaranteed 2½ per cent. Stock - - - - - 1,074,103 2 1

Guaranteed 3 per cent. Stock - - - - - 331,785 10 9

Wid. Loan 4½ per cent. - - - - - 254,041 6 0

J. O. Wylie,
Gerald Fitzgerald,
Fredk. S. Wrench, } Irish Land Commissioners.

I certify that this Account has been examined under my directions and is correct.

Examined,
T. J. Bradley.H. J. Gibbo,
Comptroller and Auditor General.

II.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1916.

| NATURE OF PROPERTY SOLD OR REDEEMED. | | (Nominal Capital) Value of Charges converted into Annuities, &c. | Purchase Money (vide Account, pp. 5 & 6) |
|--|------------|---|--|
| | £ s. d. | £ s. d. | £ s. d. |
| Tithe rent-charge - - - - - (Annual rent) | 2,867 4 10 | — | 64,008 6 2 |
| Lands, &c. : | | | |
| Perpetuity rents - - - - - (Annual rent) | 997 12 8 | — | 21,983 10 6 |
| Renewable Leaseholds, yearly and other tenures - (Annual rent) | 5 18 10 | — | 142 19 0 |
| Mortgage moneys, landed property - - - - - | - - - | — | 1,085 17 10 |
| Mortgage moneys, converted leaseholds - - - - - | - - - | — | 4,935 10 6 |
| Tithe annuities - - - - - | - - - | — | 22,433 17 6 |
| Land annuities - - - - - | - - - | — | 9,365 4 1 |
| Rights to Mines and Quarries - - - - - | - - - | — | 5 0 0 |
| TOTAL - - - - - £ | — | — | 123,970 14 7 |

(2.)—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1916.

| NATURE OF PROPERTY SOLD OR REDEEMED. | | PURCHASE MONEY * |
|--|--------------|---|
| | Annual Rent. | Cash and Stock (vide Account, pp. 5 & 6). |
| | £ s. d. | £ s. d. |
| Tithe rent-charge - - - - - | 306,587 9 0 | 2,102,990 2 8 |
| Lands, &c. : | | |
| Perpetuity rents - - - - - | 90,575 13 7 | 1,497,537 6 7† |
| Renewable Leaseholds, yearly and other tenures - - - - - | 105,375 6 7 | 1,255,479 6 3 |
| Rights to mines and quarries - - - - - | - - - | 3,350 4 6 |
| Ecclesiastical residences and lands - - - - - | - - - | 684,973 1 10 |
| Conversion of renewable leaseholds into perpetuities - - - - - | - - - | 187,432 14 0 |
| Mortgage moneys, landed property - - - - - | - - - | 217,527 3 11 |
| Mortgage moneys, converted leaseholds - - - - - | - - - | 183,338 18 1 |
| Tithe annuities - - - - - | - - - | 1,391,774 15 10 |
| Land annuities - - - - - | - - - | 359,456 6 5 |
| TOTAL - - - - - £ | — | 7,841,909 0 1 |

* Only a portion of the Purchase Money in respect of Annual Rent was received in Cash and Stock, the remainder being repayable by means of loanable annuities.

† Includes 1624, Unclaimed Deposit returned in estate of R. H. Stone and allocated as part purchase money of a perpetuity rent.

III.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1916.

TITHES RENT-CHARGE, RENTS, INTEREST, &c.

| TITLE OF ACCOUNT. | Arrears due 1st April 1915. | Rental for Year ended 31st March 1916. | TOTAL. | Received within the Year (p. 5). | Remitted or Written off.* | Arrears due 31st March 1916. |
|--|--------------------------------|--|--------------|--|---------------------------------|---------------------------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Permanent Church Revenue : | | | | | | |
| Tithe rent-charge - - - | 8,101 16 11 | 69,622 5 8 | 77,724 2 7 | 71,229 18 2 | 28 5 9 | 5,865 18 8 |
| Lease, perpetuity rents - - | 8,944 4 4 | 32,197 11 7 | 30,941 15 11 | 26,797 19 6 | £ 12 3 | 5,441 4 2 |
| Lease, renewable leaseholds and other tenures - - | 208 1 0 | 436 0 9 | 444 1 9 | 445 7 3 | - - | 196 13 6 |
| Mortgages, landed property, interest - - - - | 1,912 13 8 | 5,385 15 2 | 6,398 8 10 | 5,581 8 8 | - - | 817 0 2 |
| Mortgages, converted lease- holds, interest - - - | 274 8 10 | 2,557 4 11 | 2,861 8 9 | 2,585 14 9 | - - | 307 14 0 |
| Terminable Church Revenue : | | | | | | |
| Tithe annuities - - - | 1,535 8 1 | 79,384 2 8 | 78,919 10 9 | 78,372 9 8 | - - | 547 1 1 |
| Land annuities - - - | 4,849 18 0 | 17,799 14 5 | 22,619 12 5 | 18,278 18 9 | - - | 4,140 13 8 |
| TOTAL - - - £ | 23,936 5 19 | 189,782 15 2 | 213,609 1 0 | 196,259 17 9 | 30 18 0 | 17,818 5 3 |

*Excess charge :

| | |
|---|---------|
| Variation of Tithe Rent-charge under Section 3, Tithe Rent-charge (Ireland) Act, 1900 | £ s. d. |
| Perpetuity, Rents, Arrears overpaid in 1914-15 Rental | 17 15 0 |
| | £ 12 3 |

Irrecoverable :

| | |
|-------------------|---------|
| Tithe Rent Charge | £ s. d. |
| | 10 10 9 |

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for tithes, tithe rent-charge, mortgages and other property vested in the Irish Land Commission, include the whole amounts received or recoverable by me during the year ended 31st March 1916.

14th June 1916

J. O'Donnell,
Superintendent, Church Property Department.

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Collection Statement (page 11).

1. The arrears on the Collection Rentals, on 31st March 1916, amounted to 17,318*l.* 5*s.* 3*d.*, being 8·1 per cent. of the total sum receivable in the year, as compared with 23,826*l.* 5*s.* 10*d.* or 10·2 per cent., on 31st March 1915.

Relief of Distress (Ireland) Acts, 1880 (page 12).

2. The balance outstanding on 31st March 1916 on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 42,859*l.* 4*s.* 8*d.*, of which 7,680*l.* 5*s.* 1*d.* is stated to be regarded as irrecoverable. The arrears on these loans on 31st March 1916 amounted to 8,713*l.* 5*s.* 7*d.* (viz., Principal 6,146*l.* 6*s.* 4*d.* and Interest 565*l.* 19*s.* 3*d.*), to which reference will be made in my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 41), 1915-16.

Agriculture and Technical Instruction (Ireland) Act, 1899 (52 & 53 Vict. c. 50).

3. The annual charge upon the Fund of 70,000*l.* in favour of the Department of Agriculture and Technical Instruction, fixed for a period of 15 years from the commencement of the Act, has been extended for a further period of 15 years from 1st April 1915, in accordance with the provisions of sec. 15 (b) of the Act.

H. J. Gibson,

Comptroller and Auditor General.

Exchequer and Audit Department,
10th October 1916.

